

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<p>Claim: 1168          Date Filed: 12/15/2005          Docketed Total: \$70,900.93          Filing Creditor Name and Address:              ABC TECHNOLOGIES INC              ABC GROUP              2 NORELCO DR              TORONTO, ON M9L 2X6              CANADA</p>	<p>Claim Holder Name and Address              ABC TECHNOLOGIES INC              ABC GROUP              2 NORELCO DR              TORONTO, ON M9L 2X6              CANADA</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$70,900.93</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$70,900.93</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$70,900.93				<b>\$70,900.93</b>	<p>Modified Total: \$53,744.60</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$53,744.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$53,744.60</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$53,744.60				<b>\$53,744.60</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640	_____	_____	\$53,744.60																							
			<b>\$53,744.60</b>																							
<p>Claim: 16406          Date Filed: 11/06/2006          Docketed Total: \$149,294.92          Filing Creditor Name and Address:              ADMIRAL TOOL &amp; MFG CO OF              ILLINOIS              ASM CAPITAL              7600 JERICHO TPKE STE 302              WOODBURY, NY 11797</p>	<p>Claim Holder Name and Address              ASM CAPITAL II LP              7600 JERICHO TURNPIKE STE 302              WOODBURY, NY 11797</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$149,294.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$149,294.92</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$149,294.92				<b>\$149,294.92</b>	<p>Modified Total: \$138,261.83</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$138,261.83</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$138,261.83</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$138,261.83				<b>\$138,261.83</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44640	_____	_____	\$138,261.83																							
			<b>\$138,261.83</b>																							
<p>Claim: 14278          Date Filed: 07/31/2006          Docketed Total: \$18,704.93          Filing Creditor Name and Address:              AIRGAS EAST INC              AIRGAS INC              259 N RADNOR CHESTER ROAD              STE 100              RADNOR, PA 19087</p>	<p>Claim Holder Name and Address              ARGO PARTNERS              12 W 37TH ST 9TH FL              NEW YORK, NY 10018</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44554</td> <td>_____</td> <td>_____</td> <td>\$18,704.93</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$18,704.93</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44554	_____	_____	\$18,704.93				<b>\$18,704.93</b>	<p>Modified Total: \$13,927.33</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$13,927.33</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$13,927.33</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$13,927.33				<b>\$13,927.33</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44554	_____	_____	\$18,704.93																							
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05-44640	_____	_____	\$13,927.33																							
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\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 14277 Date Filed: 07/31/2006 Docketed Total: \$88,154.71 Filing Creditor Name and Address: AIRGAS SOUTHWEST INC AIRGAS INC 259 N RADNOR CHESTER ROAD SUITE 100 RADNOR, PA 19087	Claim Holder Name and Address  ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018  <u>Case Number*</u> 05-44481 <hr/> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$88,154.71  <u>\$88,154.71</u>	Docketed Total:  <b>\$88,154.71</b>	Modified Total:  <b>\$85,085.84</b>						
Claim: 9816 Date Filed: 07/18/2006 Docketed Total: \$13,417.47 Filing Creditor Name and Address: AMES REESE INC REESE PUGH SAMLEY WAGENSELLER & MECUM PC 120 N SHIPPEN ST LANCASTER, PA 17602	Claim Holder Name and Address  LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601  <u>Case Number*</u> 05-44640 <hr/> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$13,417.47  <u>\$13,417.47</u>	Docketed Total:  <b>\$13,417.47</b>	Modified Total:  <b>\$10,767.47</b>						
Claim: 7514 Date Filed: 06/06/2006 Docketed Total: \$58,187.44 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY PO BOX 978 WINONA, MN 55987-0978	Claim Holder Name and Address  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022  <u>Case Number*</u> 05-44481 <hr/> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$55,180.98  <u>\$55,180.98</u>	Docketed Total:  <b>\$55,180.98</b>	Modified Total:  <b>\$0.00</b>						
	Claim Holder Name and Address  FASTENAL COMPANY PO BOX 978 WINONA, MN 55987-0978  <u>Case Number*</u> 05-44481 <hr/> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$3,006.46  <u>\$3,006.46</u>	Docketed Total:  <b>\$3,006.46</b>	Modified Total:  <b>\$1,567.26</b>						
						Case Number*	Secured	Priority	Unsecured
						05-44640	<hr/>	<hr/>	<hr/>

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED										
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured			
Claim: 2317 Date Filed: 03/16/2006 Docketed Total: \$88,316.34 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	Claim Holder Name and Address  ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	Docketed Total:	\$88,316.34			Modified Total:			\$85,117.00			
	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$88,316.34	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$85,117.00
					\$88,316.34				\$85,117.00			
Claim: 8012 Date Filed: 06/15/2006 Docketed Total: \$856,055.16 Filing Creditor Name and Address: BASF CORPORATION 100 CAMPUS DR FLORHAM PARK, NJ 07932	Claim Holder Name and Address  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$856,055.16			Modified Total:			\$791,010.71			
	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$856,055.16	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$791,010.71
					\$856,055.16				\$791,010.71			
Claim: 16615 Date Filed: 06/15/2007 Docketed Total: \$180,633.39 Filing Creditor Name and Address: BEAVER VALLEY MANUFACTURING INC GOLDMAN RUBIN & SHAPIRO 1340 WOODMAN DR DAYTON, OH 45432	Claim Holder Name and Address  BEAVER VALLEY MANUFACTURING INC GOLDMAN RUBIN & SHAPIRO 1340 WOODMAN DR DAYTON, OH 45432	Docketed Total:	\$180,633.39			Modified Total:			\$173,347.89			
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$180,633.39	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$173,347.89
					\$180,633.39				\$173,347.89			

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 12011 Date Filed: 07/28/2006 Docketed Total: \$179,220.24 Filing Creditor Name and Address: BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC BRAKES PARTS WIX 4400 PRIME PKWY MCHENRY, IL 60050	Claim Holder Name and Address  SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830  <u>Case Number*</u> 05-44481  <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$179,220.24  \$179,220.24	Docketed Total:  \$179,220.24	Modified Total:  \$94,076.50						
Claim: 9079 Date Filed: 07/06/2006 Docketed Total: \$129,383.00 Filing Creditor Name and Address: CONTI TECH ELASTOMER COATINGS CONTINENTAL AG STRAWINSKYLAAN 3111 6TH FL AMSTERDAM, 1077ZX NETHERLANDS	Claim Holder Name and Address  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$129,383.00  \$129,383.00	Docketed Total:  \$129,383.00	Modified Total:  \$117,611.00						
Claim: 9109 Date Filed: 07/07/2006 Docketed Total: \$1,254,290.43 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830  <u>Case Number*</u> 05-44640  <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,254,290.43  \$1,254,290.43	Docketed Total:  \$1,254,290.43	Modified Total:  \$1,253,738.05						

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**EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																										
Claim: 12691 Date Filed: 07/28/2006 Docketed Total: \$1,539,602.72 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Docketed Total:	\$1,539,602.72	Modified Total:	\$1,534,352.39																							
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$98,196.60</td> <td>\$1,441,406.12</td> </tr> <tr> <td></td> <td></td> <td><b>\$98,196.60</b></td> <td><b>\$1,441,406.12</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$98,196.60	\$1,441,406.12			<b>\$98,196.60</b>	<b>\$1,441,406.12</b>		<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,534,352.39</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$1,534,352.39</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,534,352.39				<b>\$1,534,352.39</b>	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
05-44640		\$98,196.60	\$1,441,406.12																									
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05-44640			\$1,534,352.39																									
			<b>\$1,534,352.39</b>																									
Claim: 7374 Date Filed: 06/02/2006 Docketed Total: \$595,983.31 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$595,983.31	Modified Total:	\$530,803.34																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
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05-44640			\$530,803.34																									
			<b>\$530,803.34</b>																									
Claim: 9112 Date Filed: 07/07/2006 Docketed Total: \$135,377.75 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$135,377.75	Modified Total:	\$131,228.12																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
05-44640		\$29,610.00	\$105,767.75																									
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		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 12689 Date Filed: 07/28/2006 Docketed Total: \$176,114.66 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Docketed Total:	\$176,114.66			Modified Total:			\$174,308.42
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
		05-44640		\$42,727.58	\$133,387.08	05-44640			\$174,308.42
				\$42,727.58	\$133,387.08				\$174,308.42
Claim: 7237 Date Filed: 05/31/2006 Docketed Total: \$241,702.84 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF IMCO INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF IMCO INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$241,702.84			Modified Total:			\$236,776.04
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
		05-44640			\$241,702.84	05-44640			\$236,776.04
					\$241,702.84				\$236,776.04
Claim: 12686 Date Filed: 07/28/2006 Docketed Total: \$2,466,373.54 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Docketed Total:	\$2,466,373.54			Modified Total:			\$2,319,296.37
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
		05-44640		\$265,875.25	\$2,200,498.29	05-44640			\$2,319,296.37
				\$265,875.25	\$2,200,498.29				\$2,319,296.37

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 9113 Date Filed: 07/07/2006 Docketed Total: \$116,590.48 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$116,590.48					Modified Total:	\$103,372.28
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> \$16,141.07	<u>Unsecured</u> \$100,449.41		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> \$103,372.28	
			<b>\$16,141.07</b>	<b>\$100,449.41</b>					<b>\$103,372.28</b>
Claim: 10387 Date Filed: 07/24/2006 Docketed Total: \$36,892.83 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF REGENCY MCALLEN 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF REGENCY MCALLEN 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$36,892.83					Modified Total:	\$34,687.23
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$36,892.83		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> \$34,687.23	
				<b>\$36,892.83</b>					<b>\$34,687.23</b>
Claim: 12692 Date Filed: 07/28/2006 Docketed Total: \$3,398,927.24 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$3,398,927.24					Modified Total:	\$3,397,304.07
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> \$43,124.50	<u>Unsecured</u> \$3,355,802.74		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> \$3,397,304.07	
			<b>\$43,124.50</b>	<b>\$3,355,802.74</b>					<b>\$3,397,304.07</b>

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 12695 Date Filed: 07/28/2006 Docketed Total: \$120,459.00 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$120,459.00			Modified Total:			\$77,394.00
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
		05-44640			\$120,459.00	05-44640			\$77,394.00
					\$120,459.00				\$77,394.00
Claim: 12696 Date Filed: 07/28/2006 Docketed Total: \$109,002.60 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$109,002.60			Modified Total:			\$89,520.40
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
		05-44640		\$15,865.76	\$93,136.84	05-44640			\$89,520.40
				\$15,865.76	\$93,136.84				\$89,520.40
Claim: 12694 Date Filed: 07/28/2006 Docketed Total: \$91,243.71 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$91,243.71			Modified Total:			\$82,066.83
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
		05-44640			\$91,243.71	05-44640			\$82,066.83
					\$91,243.71				\$82,066.83

\* See Exhibit E for a listing of debtor entities by case number.

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## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 12693 Date Filed: 07/28/2006 Docketed Total: \$1,494,571.82 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$1,494,571.82						Modified Total: \$1,220,897.18
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
		05-44640		\$16,213.43	\$1,478,358.39	05-44640			\$1,220,897.18
				\$16,213.43	\$1,478,358.39				\$1,220,897.18
Claim: 9793 Date Filed: 07/18/2006 Docketed Total: \$568,283.69 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$568,283.69						Modified Total: \$557,199.69
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
		05-44640		\$26,238.62	\$542,045.07	05-44640			\$557,199.69
				\$26,238.62	\$542,045.07				\$557,199.69
Claim: 16745 Date Filed: 11/13/2007 Docketed Total: \$13,238.61 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$13,238.61						Modified Total: \$12,546.16
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
		05-44640		\$13,238.61		05-44640			\$12,546.16
				\$13,238.61					\$12,546.16

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**EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																																
<p>Claim: 11256 Date Filed: 07/27/2006 Docketed Total: \$2,405,898.43 Filing Creditor Name and Address: CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108</p>	<p>Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$1,950,968.78</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,950,968.78</td> </tr> </tbody> </table> <p>Claim Holder Name and Address CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$293,785.09</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$293,785.09</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$1,950,968.78				\$1,950,968.78	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$293,785.09				\$293,785.09	<p>Modified Total: \$1,950,968.78</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$1,950,968.78</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,950,968.78</td> </tr> </tbody> </table> <p>Modified Total: \$401,296.27</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$401,296.27</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$401,296.27</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$1,950,968.78				\$1,950,968.78	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$401,296.27				\$401,296.27
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640	_____	_____	\$1,950,968.78																																															
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05-44640	_____	_____	\$293,785.09																																															
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05-44640	_____	_____	\$1,950,968.78																																															
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05-44640	_____	_____	\$401,296.27																																															
			\$401,296.27																																															
<p>Claim: 1201 Date Filed: 12/19/2005 Docketed Total: \$104,504.04 Filing Creditor Name and Address: ELECTRONIC SOLUTIONS INC 1590 PAGE INDUSTRIAL BLVD ST LOUIS, MO 63132</p>	<p>Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$104,504.04</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$104,504.04</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$104,504.04				\$104,504.04	<p>Modified Total: \$101,001.74</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$101,001.74</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$101,001.74</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$101,001.74				\$101,001.74																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44481	_____	_____	\$104,504.04																																															
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05-44640	_____	_____	\$101,001.74																																															
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\*\* "UNL" denotes an unliquidated claim.

## **EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
Claim: 14837 Date Filed: 07/31/2006 Docketed Total: \$115,123.63 Filing Creditor Name and Address: EMC2 CORPORATION PO BOX 5126 TIMONIUM, MD 21094	Claim Holder Name and Address  EMC2 CORPORATION PO BOX 5126 TIMONIUM, MD 21094	Docketed Total:	\$115,123.63						Modified Total: \$73,757.89
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
			\$40,950.67	\$74,172.96					\$73,757.89
			\$40,950.67	\$74,172.96					\$73,757.89
Claim: 15511 Date Filed: 07/31/2006 Docketed Total: \$184,306.40 Filing Creditor Name and Address: EMPRESAS CA LE TIAXCALA SA DE CV SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	Claim Holder Name and Address  EMPRESAS CA LE TIAXCALA SA DE CV SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	Docketed Total:	\$184,306.40						Modified Total: \$74,000.00
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
				\$184,306.40					\$74,000.00
				\$184,306.40					\$74,000.00
Claim: 16739 Date Filed: 11/06/2007 Docketed Total: \$633,258.00 Filing Creditor Name and Address: FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703 C O SENSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703	Claim Holder Name and Address  FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703	Docketed Total:	\$633,258.00						Modified Total: \$566,254.64
	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	
				\$633,258.00					\$566,254.64
				\$633,258.00					\$566,254.64

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## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED								
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	
Claim: 2342 Date Filed: 03/20/2006 Docketed Total: \$2,801,641.96 Filing Creditor Name and Address: FIRSTENERGY SOLUTIONS CORP 395 GHENT RD AKRON, OH 44333	Claim Holder Name and Address  FIRSTENERGY SOLUTIONS CORP 395 GHENT RD AKRON, OH 44333  Docketed Total: \$2,801,641.96				\$2,801,641.96				Modified Total: \$2,445,010.64	
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	
		05-44481			\$2,801,641.96	05-44640			\$2,445,010.64	
					\$2,801,641.96				\$2,445,010.64	
Claim: 863 Date Filed: 11/28/2005 Docketed Total: \$14,900.00 Filing Creditor Name and Address: FLEXIBLE AUTOMATION INC 3387 E BRISTOL RD BURTON, MI 48529	Claim Holder Name and Address  REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202  Docketed Total: \$14,900.00				\$14,900.00				Modified Total: \$13,410.00	
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	
		05-44481			\$14,900.00	05-44640			\$13,410.00	
					\$14,900.00				\$13,410.00	
Claim: 5568 Date Filed: 05/10/2006 Docketed Total: \$307,574.95 Filing Creditor Name and Address: FOSTER ELECTRIC USA INC 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	Claim Holder Name and Address  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830  Docketed Total: \$307,574.95				\$307,574.95				Modified Total: \$307,010.23	
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	
		05-44640			\$307,574.95	05-44640			\$307,010.23	
					\$307,574.95				\$307,010.23	

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## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED															
<p>Claim: 16511          Date Filed: 06/08/2006          Docketed Total: \$59,175.40          Filing Creditor Name and Address:              FRAENKISCHE USA LP              SMITH GAMBREIL &amp; RUSSELL LLP              1230 PEACHTREE ST NE              PROMENADE II STE 3100              ATLANTA, GA 30309</p>	<p>Claim Holder Name and Address              FRAENKISCHE USA LP              SMITH GAMBREIL &amp; RUSSELL LLP              1230 PEACHTREE ST NE              PROMENADE II STE 3100              ATLANTA, GA 30309</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$59,175.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$59,175.40</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$59,175.40				<b>\$59,175.40</b>	Docketed Total:	<b>\$59,175.40</b>	Modified Total:	<b>\$32,056.78</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>														
05-44640	_____	_____	\$59,175.40														
			<b>\$59,175.40</b>														
<p>Claim: 5463          Date Filed: 05/10/2006          Docketed Total: \$17,971.26          Filing Creditor Name and Address:              FREUDENBERG NONWOVENS LP              EFT              2975 PEMBROKE RD              HOPKINSVILLE, KY 42240</p>	<p>Claim Holder Name and Address              FREUDENBERG NONWOVENS LP              EFT              2975 PEMBROKE RD              HOPKINSVILLE, KY 42240</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$17,971.26</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$17,971.26</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$17,971.26				<b>\$17,971.26</b>	Docketed Total:	<b>\$17,971.26</b>	Modified Total:	<b>\$10,115.16</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>														
05-44481	_____	_____	\$17,971.26														
			<b>\$17,971.26</b>														

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## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																																
Claim: 9261 Date Filed: 07/11/2006 Docketed Total: \$4,251,232.51 Filing Creditor Name and Address: FUTABA CORPORATION OF AMERICA 711 E STATE PKY SCHAUMBURG, IL 60173	<p>Claim Holder Name and Address</p> <p>BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$856,790.09</td> <td>\$3,288,274.82</td> </tr> <tr> <td></td> <td></td> <td>\$856,790.09</td> <td>\$3,288,274.82</td> </tr> </tbody> </table> <p>Claim Holder Name and Address</p> <p>FUTABA CORPORATION OF AMERICA 711 E STATE PKY SCHAUMBURG, IL 60173</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>UNL</td> <td>\$106,167.60</td> </tr> <tr> <td></td> <td></td> <td>UNL</td> <td>\$106,167.60</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$856,790.09	\$3,288,274.82			\$856,790.09	\$3,288,274.82	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL	\$106,167.60			UNL	\$106,167.60	<p>Modified Total: \$3,929,761.02</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$3,929,761.02</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,929,761.02</td> </tr> </tbody> </table> <p>Modified Total: \$197,369.77</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$197,369.77</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$197,369.77</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,929,761.02				\$3,929,761.02	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$197,369.77				\$197,369.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44481		\$856,790.09	\$3,288,274.82																																															
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05-44640			\$197,369.77																																															
			\$197,369.77																																															
Claim: 16570 Date Filed: 03/12/2007 Docketed Total: \$337,154.09 Filing Creditor Name and Address: GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO, TX 75074	<p>Claim Holder Name and Address</p> <p>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$5,981.92</td> <td>\$331,172.17</td> </tr> <tr> <td></td> <td></td> <td>\$5,981.92</td> <td>\$331,172.17</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,981.92	\$331,172.17			\$5,981.92	\$331,172.17	<p>Modified Total: \$334,006.68</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$334,006.68</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$334,006.68</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$334,006.68				\$334,006.68																								
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05-44640		\$5,981.92	\$331,172.17																																															
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\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED			
Claim: 10191 Date Filed: 07/21/2006 Docketed Total: \$7,020.00 Filing Creditor Name and Address: GE CONSUMER & INDUSTRIAL F K A K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Claim Holder Name and Address  GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Docketed Total:	\$7,020.00	Modified Total:	\$3,680.00
	<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>				
	05-44640      _____		\$7,020.00	05-44640      _____	\$3,680.00
			\$7,020.00		\$3,680.00
Claim: 10192 Date Filed: 07/21/2006 Docketed Total: \$5,295.00 Filing Creditor Name and Address: GE CONSUMER & INDUSTRIAL F K A K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Claim Holder Name and Address  GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Docketed Total:	\$5,295.00	Modified Total:	\$2,783.00
	<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>				
	05-44567      _____		\$5,295.00	05-44567      _____	\$2,783.00
			\$5,295.00		\$2,783.00
Claim: 500 Date Filed: 11/10/2005 Docketed Total: \$6,837.48 Filing Creditor Name and Address: GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC ROBINSON & COLE LLP 280 TRUMBULL ST HARTFORD, CT 06103	Claim Holder Name and Address  GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC ROBINSON & COLE LLP 280 TRUMBULL ST HARTFORD, CT 06103	Docketed Total:	\$6,837.48	Modified Total:	\$2,279.16
	<u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u>				
	05-44481      _____		\$6,837.48	05-44640      _____	\$2,279.16
			\$6,837.48		\$2,279.16

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

**EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED			
Claim: 15064 Date Filed: 07/31/2006 Docketed Total: \$5,895,235.82 Filing Creditor Name and Address: GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004	Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004	Docketed Total:	UNL	Modified Total:	\$5,711,817.00
	<u>Case Number*</u> 05-44640	<u>Secured</u> 	<u>Priority</u> 	<u>Unsecured</u> 	<u>Case Number*</u> 05-44640
					<u>Secured</u> 
					<u>Priority</u> 
					<u>Unsecured</u> \$5,711,817.00
Claim: 9798 Date Filed: 07/18/2006 Docketed Total: \$37,253.38 Filing Creditor Name and Address: GREER STOP NUT INC CURTIN & HEEFNIE LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081	Docketed Total:	\$37,253.38	Modified Total:	\$28,772.36
	<u>Case Number*</u> 05-44640	<u>Secured</u> 	<u>Priority</u> 	<u>Unsecured</u> \$37,253.38	<u>Case Number*</u> 05-44640
					<u>Secured</u> 
					<u>Priority</u> 
					<u>Unsecured</u> \$28,772.36
Claim: 4427 Date Filed: 05/02/2006 Docketed Total: \$139,123.46 Filing Creditor Name and Address: HAMMOND GROUP INC 1414 FIELD ST BLDG B HAMMOND, IN 46320-173	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	Docketed Total:	\$139,123.46	Modified Total:	\$137,745.38
	<u>Case Number*</u> 05-44481	<u>Secured</u> 	<u>Priority</u> 	<u>Unsecured</u> \$15,397.30	<u>Case Number*</u> 05-44640
					<u>Secured</u> 
					<u>Priority</u> 
					<u>Unsecured</u> \$137,745.38

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED								
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	
Claim: 9352 Date Filed: 07/11/2006 Docketed Total: \$4,948,005.65 Filing Creditor Name and Address: HEWLETT PACKARD COMPANY 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806	Claim Holder Name and Address  HEWLETT PACKARD COMPANY 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806	Docketed Total:	\$4,948,005.65			Modified Total:		\$4,921,104.00		
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$4,948,005.65	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$4,921,104.00
					\$4,948,005.65				\$4,921,104.00	
Claim: 11968 Date Filed: 07/28/2006 Docketed Total: \$6,491,471.33 Filing Creditor Name and Address: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name and Address  INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Docketed Total:	\$6,491,471.33			Modified Total:		\$6,403,761.10		
	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$6,491,471.33	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$6,403,761.10
					\$6,491,471.33				\$6,403,761.10	
Claim: 5976 Date Filed: 05/16/2006 Docketed Total: \$53,133.90 Filing Creditor Name and Address: JOHNSON CONTROLS INC CONTROLS GROUP PO BOX 905240 CHARLOTTE, NC 28290-5240	Claim Holder Name and Address  JOHNSON CONTROLS INC CONTROLS GROUP PO BOX 905240 CHARLOTTE, NC 28290-5240	Docketed Total:	\$53,133.90			Modified Total:		\$5,822.52		
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$53,133.90	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$5,822.52
					\$53,133.90				\$5,822.52	

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## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 13445 Date Filed: 07/31/2006 Docketed Total: \$52,318.51 Filing Creditor Name and Address: JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710	Claim Holder Name and Address  JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                _____            _____            \$52,318.51  \$52,318.51	Docketed Total:	\$52,318.51			Modified Total:			\$33,938.12
Claim: 3640 Date Filed: 05/01/2006 Docketed Total: \$47,083.50 Filing Creditor Name and Address: KORTEN QUALITY SYSTEMS LTD PO BOX 454 ROMEO, MI 48065	Claim Holder Name and Address  MADISON NICHE OPPORTUNITIES FUND LLC 6143 S WILLOW DR STE 200 GREENWOOD VILLAGE, CO 80111  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481                _____            _____            \$47,083.50  \$47,083.50	Docketed Total:	\$47,083.50			Modified Total:			\$46,687.50
Claim: 12530 Date Filed: 07/28/2006 Docketed Total: \$312,610.00 Filing Creditor Name and Address: KYOCERA INDUSTRIAL CERAMICS CORP 345 PARK AVE 18TH FL NEW YORK, NY 10154	Claim Holder Name and Address  KYOCERA INDUSTRIAL CERAMICS CORP 345 PARK AVE 18TH FL NEW YORK, NY 10154  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640                _____            _____            \$312,610.00  \$312,610.00	Docketed Total:	\$312,610.00			Modified Total:			\$137,780.00

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## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 15483 Date Filed: 07/31/2006 Docketed Total: \$66,952.29 Filing Creditor Name and Address: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Claim Holder Name and Address  LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Docketed Total:	\$66,952.29			Modified Total:			\$64,639.19
	<u>Case Number*</u> 05-44507	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$66,952.29		<u>Case Number*</u> 05-44507	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$64,639.19
				\$66,952.29					\$64,639.19
Claim: 6147 Date Filed: 05/17/2006 Docketed Total: \$2,996,365.10 Filing Creditor Name and Address: LITTELFUSE INC LITTELFUSE INC 800 NORTHWEST HIGHWAY DES PLAINES, IL 60016	Claim Holder Name and Address  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$2,996,365.10			Modified Total:			\$2,984,898.81
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$2,996,365.10		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$2,984,898.81
				\$2,996,365.10					\$2,984,898.81
Claim: 12161 Date Filed: 07/28/2006 Docketed Total: \$875,135.40 Filing Creditor Name and Address: MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604, GERMANY	Claim Holder Name and Address  MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604, GERMANY	Docketed Total:	\$875,135.40			Modified Total:			\$794,954.68
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$875,135.40		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$794,954.68
				\$875,135.40					\$794,954.68

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 15211 Date Filed: 07/31/2006 Docketed Total: \$1,352,891.10 Filing Creditor Name and Address: MILLENNIUM INDUSTRIES CORPORATION CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226-3435	Claim Holder Name and Address  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$1,352,891.10			Modified Total:		\$626,637.92	
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> \$704,727.68	<u>Unsecured</u> \$648,163.42		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> \$626,637.92	
			\$704,727.68	\$648,163.42					\$626,637.92
Claim: 12043 Date Filed: 07/28/2006 Docketed Total: \$30,000.00 Filing Creditor Name and Address: MINNICK RALPH D LAUDIG GEORGE RUTHERFORD & SIPES 156 E MARKET ST STE 600 INDIANAPOLIS, IN 46204	Claim Holder Name and Address  MINNICK RALPH D LAUDIG GEORGE RUTHERFORD & SIPES 156 E MARKET ST STE 600 INDIANAPOLIS, IN 46204	Docketed Total:	\$30,000.00			Modified Total:		\$5,000.00	
	<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> \$30,000.00	<u>Unsecured</u> \$30,000.00		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> \$5,000.00	
			\$30,000.00	\$30,000.00					\$5,000.00
Claim: 10400 Date Filed: 07/24/2006 Docketed Total: \$237,792.65 Filing Creditor Name and Address: NATIONAL INSTRUMENTS CORP 11500 NORTH MOPAC EXPRESSWAY AUSTIN, TX 78759	Claim Holder Name and Address  NATIONAL INSTRUMENTS CORP 11500 NORTH MOPAC EXPRESSWAY AUSTIN, TX 78759	Docketed Total:	\$237,792.65			Modified Total:		\$233,891.61	
	<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> \$237,792.65	<u>Unsecured</u> \$237,792.65		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> \$233,891.61	
			\$237,792.65	\$237,792.65					\$233,891.61

\* See Exhibit E for a listing of debtor entities by case number.

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## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 9771 Date Filed: 07/18/2006 Docketed Total: \$977,354.65 Filing Creditor Name and Address: NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP C O ROBERT SZWAJKOS ESQ CURTIN & HEEFNER LLP 250 N PENNSYLVANIA MORRISVILLE, PA 19067	Claim Holder Name and Address  BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081	Docketed Total:	\$977,354.65			Modified Total:			\$775,000.00
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$977,354.65		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$775,000.00
				\$977,354.65					\$775,000.00
Claim: 11429 Date Filed: 07/27/2006 Docketed Total: \$278,019.25 Filing Creditor Name and Address: P & R INDUSTRIES INC EFT 1524 CLINTON AVE N ROCHESTER, NY 14621	Claim Holder Name and Address  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total:	\$278,019.25			Modified Total:			\$275,394.25
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$278,019.25		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$275,394.25
				\$278,019.25					\$275,394.25
Claim: 11190 Date Filed: 07/26/2006 Docketed Total: \$87,844.88 Filing Creditor Name and Address: PARLEX CORPORATION KUTCHIN & RUFO PC 155 FEDERAL ST 17TH FL BOSTON, MA 02110	Claim Holder Name and Address  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total:	\$87,844.88			Modified Total:			\$75,605.41
	<u>Case Number*</u> 05-44610	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$87,844.88		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$75,605.41
				\$87,844.88					\$75,605.41

\* See Exhibit E for a listing of debtor entities by case number.

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## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 11191 Date Filed: 07/26/2006 Docketed Total: \$56,219.54 Filing Creditor Name and Address: PARLEX CORPORATION KUTCHIN & RUFO PC 155 FEDERAL ST 17TH FL BOSTON, MA 02110	Claim Holder Name and Address  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total:	\$56,219.54			Modified Total:			\$53,986.58
	<u>Case Number*</u> 05-44567	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$56,219.54		<u>Case Number*</u> 05-44567	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$53,986.58
				\$56,219.54					\$53,986.58
Claim: 11193 Date Filed: 07/26/2006 Docketed Total: \$39,295.28 Filing Creditor Name and Address: PARLEX CORPORATION KUTCHIN & RUFO PC 155 FEDERAL ST 17TH FL BOSTON, MA 02110	Claim Holder Name and Address  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total:	\$39,295.28			Modified Total:			\$36,986.58
	<u>Case Number*</u> 05-44547	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$39,295.28		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$36,986.58
				\$39,295.28					\$36,986.58
Claim: 10579 Date Filed: 07/25/2006 Docketed Total: \$760,117.01 Filing Creditor Name and Address: PHILLIPS PLASTICS CORPORATION 1201 HANLEY RD HUDSON, WI 54016	Claim Holder Name and Address  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830	Docketed Total:	\$760,117.01			Modified Total:			\$753,910.00
	<u>Case Number*</u> 05-44481	<u>Secured</u> \$751,115.95	<u>Priority</u> \$9,001.06	<u>Unsecured</u> _____		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$753,910.00
		\$751,115.95	\$9,001.06						\$753,910.00

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 10580 Date Filed: 07/25/2006 Docketed Total: \$203,432.68 Filing Creditor Name and Address: PHILLIPS PLASTICS CORPORATION 1201 HANLEY RD HUDSON, WI 54016	Claim Holder Name and Address  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830  <u>Case Number*</u> 05-44640 <u>Secured</u> \$203,432.68  <u>Priority</u>  <u>Unsecured</u>	Docketed Total:  \$203,432.68				Modified Total:  \$192,311.59			
Claim: 12046 Date Filed: 07/28/2006 Docketed Total: \$30,000.00 Filing Creditor Name and Address: PHILLIPS ROBERT LINDA GEORGE ESQW RUSSELL SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503	Claim Holder Name and Address  PHILLIPS ROBERT LINDA GEORGE ESQW RUSSELL SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503  <u>Case Number*</u> 05-44640 <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u>	Docketed Total:  \$30,000.00				Modified Total:  \$5,000.00			
Claim: 2173 Date Filed: 03/03/2006 Docketed Total: \$550,320.80 Filing Creditor Name and Address: PIC PRODUCTIVITY IMPROVEMENT CTR 199 WENTWORTH ST E OSHAWA, ON L1H 3V6 CANADA	Claim Holder Name and Address  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  <u>Case Number*</u> 05-44640 <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u>	Docketed Total:  \$550,320.80				Modified Total:  \$450,000.00			

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<p>Claim: 13775 Date Filed: 07/31/2006 Docketed Total: \$188,727.41 Filing Creditor Name and Address: PLATING TECHNOLOGY INC 800 FREBIS AVE COLUMBUS, OH 43206</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$188,727.41</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$188,727.41</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$188,727.41				\$188,727.41	<p>Modified Total: \$184,726.19</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$184,726.19</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$184,726.19</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$184,726.19				\$184,726.19
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$188,727.41																							
			\$188,727.41																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$184,726.19																							
			\$184,726.19																							
<p>Claim: 12187 Date Filed: 07/28/2006 Docketed Total: \$100,551.70 Filing Creditor Name and Address: PORT CITY CASTINGS CORP AFFILIATE OF PORT CITY DIE CAST INC PORT CITY CASTINGS CORP 601 TERRACE ST MUSKEGON, MI 49443-0786</p>	<p>Claim Holder Name and Address PORT CITY CASTINGS CORP AFFILIATE OF PORT CITY DIE CAST INC PORT CITY CASTINGS CORP 601 TERRACE ST MUSKEGON, MI 49443-0786</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$100,551.70</td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$100,551.70</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$100,551.70				\$100,551.70			<p>Modified Total: \$3,696.39</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$3,696.39</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$3,696.39</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,696.39				\$3,696.39
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$100,551.70																									
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$3,696.39																							
			\$3,696.39																							
<p>Claim: 10710 Date Filed: 07/25/2006 Docketed Total: \$574,896.85 Filing Creditor Name and Address: PPG INDUSTRIES INC ONE PPG PL PITTSBURGH, PA 15272</p>	<p>Claim Holder Name and Address PPG INDUSTRIES INC ONE PPG PL PITTSBURGH, PA 15272</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$574,896.85</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$574,896.85</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$574,896.85				\$574,896.85	<p>Modified Total: \$246,553.06</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$246,553.06</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$246,553.06</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$246,553.06				\$246,553.06
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$574,896.85																							
			\$574,896.85																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$246,553.06																							
			\$246,553.06																							

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED										
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured			
Claim: 15627 Date Filed: 07/31/2006 Docketed Total: \$147,402.29 Filing Creditor Name and Address: PREMIER PRODUCTS INC 3030 KERSTEN CT KALAMAZOO, MI 49048	Claim Holder Name and Address  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total:	\$147,402.29					Modified Total:	\$144,511.61			
	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$147,402.29	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$144,511.61
					\$147,402.29				\$144,511.61			
Claim: 12047 Date Filed: 07/28/2006 Docketed Total: \$30,000.00 Filing Creditor Name and Address: PROUD DOUGLAS AND ESTHER L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503	Claim Holder Name and Address  PROUD DOUGLAS AND ESTHER L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503	Docketed Total:	\$30,000.00					Modified Total:	\$5,000.00			
	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$30,000.00	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$5,000.00
					\$30,000.00				\$5,000.00			
Claim: 2073 Date Filed: 02/21/2006 Docketed Total: \$29,268.00 Filing Creditor Name and Address: QUICK CABLE CORPORATION 3700 QUICK DR FRANKSVILLE, WI 53126	Claim Holder Name and Address  MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	Docketed Total:	\$29,268.00					Modified Total:	\$28,260.00			
	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$29,268.00	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$28,260.00
					\$29,268.00				\$28,260.00			

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## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED								
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	
Claim: 16334 Date Filed: 09/25/2006 Docketed Total: \$398,139.37 Filing Creditor Name and Address: RAWAC PLATING COMPANY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Claim Holder Name and Address  RAWAC PLATING COMPANY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601  Docketed Total: \$398,139.37				\$398,139.37				Modified Total: \$352,725.84	
	Case Number* 05-44640	Secured	Priority	Unsecured	\$398,139.37	Case Number* 05-44640	Secured	Priority	Unsecured	\$352,725.84
					\$398,139.37					\$352,725.84
Claim: 11264 Date Filed: 07/27/2006 Docketed Total: \$673,272.82 Filing Creditor Name and Address: REPUBLIC ENGINEERED PRODUCTS INC MCDONALD HOPKINS CO LPA 600 SUPERIOR AVE E STE 2100 CLEVELAND, OH 44114	Claim Holder Name and Address  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022  Docketed Total: \$673,272.82				\$673,272.82				Modified Total: \$673,122.03	
	Case Number* 05-44481	Secured	Priority	Unsecured	\$673,272.82	Case Number* 05-44640	Secured	Priority	Unsecured	\$673,122.03
					\$673,272.82					\$673,122.03
Claim: 8863 Date Filed: 06/30/2006 Docketed Total: \$25,198.10 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address  RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024  Docketed Total: \$25,198.10				\$25,198.10				Modified Total: \$23,290.40	
	Case Number* 05-44640	Secured	Priority	Unsecured	\$25,198.10	Case Number* 05-44640	Secured	Priority	Unsecured	\$23,290.40
					\$25,198.10					\$23,290.40

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 8860 Date Filed: 06/30/2006 Docketed Total: \$4,745.00 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address  RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Docketed Total:	\$4,745.00			Modified Total:			\$3,200.00
	<u>Case Number*</u> 05-44507	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$4,745.00		<u>Case Number*</u> 05-44507	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$3,200.00
				\$4,745.00					\$3,200.00
Claim: 8858 Date Filed: 06/30/2006 Docketed Total: \$12,982.30 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address  RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Docketed Total:	\$12,982.30			Modified Total:			\$12,864.15
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$12,982.30		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$12,864.15
				\$12,982.30					\$12,864.15
Claim: 4011 Date Filed: 05/01/2006 Docketed Total: \$30,350.37 Filing Creditor Name and Address: ROOT NEAL & CO INC 64 PEABODY ST BUFFALO, NY 14240	Claim Holder Name and Address  MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	Docketed Total:	\$30,350.37			Modified Total:			\$25,682.68
	<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$30,350.37		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$25,682.68
				\$30,350.37					\$25,682.68

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## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																																								
<p>Claim: 15692 Date Filed: 07/31/2006 Docketed Total: \$12,209.13 Filing Creditor Name and Address: SIEMENS BUILDING TECHNOLOGIES INC FAGELHABER LLC 55 E MONROE ST 40TH FL CHICAGO, IL 60603</p>	<p>Claim Holder Name and Address SIEMENS BUILDING TECHNOLOGIES INC FAGELHABER LLC 55 E MONROE ST 40TH FL CHICAGO, IL 60603</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$12,209.13</td> <td></td> <td></td> </tr> <tr> <td></td> <td><b>\$12,209.13</b></td> <td></td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$12,209.13				<b>\$12,209.13</b>			<p>Modified Total: \$8,407.85</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$8,407.85</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$8,407.85</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640							\$8,407.85				<b>\$8,407.85</b>																												
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			<b>\$8,407.85</b>																																																							
<p>Claim: 14141 Date Filed: 07/31/2006 Docketed Total: \$2,565,472.27 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,492,426.58</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$2,492,426.58</b></td> </tr> </tbody> </table> <p>Claim Holder Name and Address SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$73,045.69</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$73,045.69</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,492,426.58				<b>\$2,492,426.58</b>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$73,045.69				<b>\$73,045.69</b>	<p>Modified Total: \$2,465,004.18</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$2,440,294.07</td> </tr> <tr> <td>05-44507</td> <td></td> <td></td> <td>\$24,710.11</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$2,465,004.18</b></td> </tr> </tbody> </table> <p>Modified Total: \$0.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44507</td> <td></td> <td></td> <td>\$0.00</td> </tr> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$0.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$0.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,440,294.07	05-44507			\$24,710.11				<b>\$2,465,004.18</b>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$0.00	05-44640			\$0.00				<b>\$0.00</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																							
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			<b>\$2,465,004.18</b>																																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																							
05-44507			\$0.00																																																							
05-44640			\$0.00																																																							
			<b>\$0.00</b>																																																							

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 15423 Date Filed: 07/31/2006 Docketed Total: \$6,153,413.36 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	Claim Holder Name and Address  LONGACRE MASTER FUND LTD C O US BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES 1420 FIFTH AVE 7TH FL SEATTLE, WA 98101	Docketed Total:	\$1,000,000.00						Modified Total: \$952,100.11
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$1,000,000.00 \$1,000,000.00		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$952,100.11 \$952,100.11
	Claim Holder Name and Address  SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	Docketed Total:	\$5,153,413.36						Modified Total: \$4,906,565.43
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$5,153,413.36 \$5,153,413.36		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$4,906,565.43 \$4,906,565.43
Claim: 9772 Date Filed: 07/18/2006 Docketed Total: \$72,034.20 Filing Creditor Name and Address: SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY C/O ROBERT SZWAJKOS ESQUIRE CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067	Claim Holder Name and Address  BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081	Docketed Total:	\$72,034.20						Modified Total: \$72,025.32
	<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$72,034.20 \$72,034.20		<u>Case Number*</u> 05-44640	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> \$72,025.32 \$72,025.32

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																											
Claim: 8094 Date Filed: 06/16/2006 Docketed Total: \$271.50 Filing Creditor Name and Address: TAX COMMISSIONER OF THE STATE OF OHIO 30 E BROAD ST COLUMBUS, OH 43215	Claim Holder Name and Address  TAX COMMISSIONER OF THE STATE OF OHIO 30 E BROAD ST COLUMBUS, OH 43215	Docketed Total:	\$271.50	Modified Total:	\$222.89																								
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>\$271.50</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td>\$271.50</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	\$271.50	_____			\$271.50				<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>\$222.89</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td>\$222.89</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	\$222.89	_____			\$222.89		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481	_____	\$271.50	_____																										
		\$271.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640	_____	\$222.89	_____																										
		\$222.89																											
Claim: 12828 Date Filed: 07/28/2006 Docketed Total: \$2,696,313.72 Filing Creditor Name and Address: TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION TCS AMERICA 101 PK AVE 26TH FL NEW YORK, NY 10178	Claim Holder Name and Address  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total:	\$2,696,313.72	Modified Total:	\$2,671,979.95																								
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>\$2,696,313.72</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td>\$2,696,313.72</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	\$2,696,313.72	_____			\$2,696,313.72				<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>\$2,671,979.95</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td>\$2,671,979.95</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	\$2,671,979.95	_____			\$2,671,979.95		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640	_____	\$2,696,313.72	_____																										
		\$2,696,313.72																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640	_____	\$2,671,979.95	_____																										
		\$2,671,979.95																											
Claim: 16583 Date Filed: 03/20/2007 Docketed Total: \$206,964.00 Filing Creditor Name and Address: TESTEQUITY INC 2450 TURQUOISE CIR THOUSAND OAKS, CA 91320	Claim Holder Name and Address  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	Docketed Total:	\$206,964.00	Modified Total:	\$166,885.00																								
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>\$206,964.00</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td>\$206,964.00</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	\$206,964.00	_____			\$206,964.00				<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>\$166,885.00</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td>\$166,885.00</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	\$166,885.00	_____			\$166,885.00		
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640	_____	\$206,964.00	_____																										
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05-44640	_____	\$166,885.00	_____																										
		\$166,885.00																											

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED										
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured			
Claim: 10373 Date Filed: 07/24/2006 Docketed Total: \$61,309.20 Filing Creditor Name and Address: THE DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DR DAYTON, OH 45432	Claim Holder Name and Address  THE DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DR DAYTON, OH 45432	Docketed Total:	\$61,309.20			Modified Total:			\$37,272.92			
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$61,309.20	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$37,272.92
					\$61,309.20				\$37,272.92			
Claim: 2340 Date Filed: 03/20/2006 Docketed Total: \$5,083.55 Filing Creditor Name and Address: VERIZON NORTH INC 404 BROCK DR BLOOMINGTON, IL 61701	Claim Holder Name and Address  VERIZON NORTH INC 404 BROCK DR BLOOMINGTON, IL 61701	Docketed Total:	\$5,083.55			Modified Total:			\$4,200.00			
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$5,083.55	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$4,200.00
					\$5,083.55				\$4,200.00			
Claim: 11640 Date Filed: 07/27/2006 Docketed Total: \$6,183,936.00 Filing Creditor Name and Address: VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027	Claim Holder Name and Address  VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027	Docketed Total:	\$6,183,936.00			Modified Total:			\$3,764,666.98			
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$6,183,936.00	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>		<u>Unsecured</u> \$3,764,666.98
					UNL				\$3,764,666.98			
					UNL	\$6,183,936.00						

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## EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																
<p>Claim: 12052          Date Filed: 07/28/2006          Docketed Total: \$30,000.00          Filing Creditor Name and Address:          WALDO RICHARD L AND          GWENDOLYN A WALDO          PLAINTIFFS V          L GEORGE W R SIPES          151 N DELAWARE ST STE 1700          INDIANAPOLIS, IN 46204-2503</p>	<p>Claim Holder Name and Address          WALDO RICHARD L AND          GWENDOLYN A WALDO          PLAINTIFFS V          L GEORGE W R SIPES          151 N DELAWARE ST STE 1700          INDIANAPOLIS, IN 46204-2503</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$30,000.00 \$30,000.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$30,000.00 \$30,000.00	<p>Modified Total: \$5,000.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$5,000.00 \$5,000.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$5,000.00 \$5,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44640	_____	_____	\$30,000.00 \$30,000.00															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44640	_____	_____	\$5,000.00 \$5,000.00															
<p>Claim: 16447          Date Filed: 12/08/2006          Docketed Total: \$76,844.72          Filing Creditor Name and Address:          WRIGHT PLASTIC PRODUCTS CO LLC          201 CONDENSERY RD          SHERIDAN, MI 48884</p>	<p>Claim Holder Name and Address          CONTRARIAN FUNDS LLC          411 W PUTNAM AVE S 225          GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$76,844.72 \$76,844.72</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	_____	\$76,844.72 \$76,844.72	<p>Modified Total: \$92,839.58</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>_____</td> <td>\$92,839.58 \$92,839.58</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	_____	\$92,839.58 \$92,839.58
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44567	_____	_____	\$76,844.72 \$76,844.72															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44567	_____	_____	\$92,839.58 \$92,839.58															

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